Exhibit 5 – Tax Year 2010 Form 720 Test Scenarios

F720 Test 1

```
Orignator
      EFIN – as assigned
      Type -
      PractitionerPin
             EFIN – as assigned
             PIN
PinEnteredBy – n/a
SignatureOption – PIN Number
ReturnType - 720
TaxPeriodBeginDate –
TaxPeriodEndDate – Quarter End Date – 201003
Filer
      EIN - 111000002
      Name – SGCN Grove Company
      NameControl - SGCN
      Phone – 7037772222
      USAddress – 1223 Spruce Lane Fairfax VA 22031
Officer
      Name – James P Jones
      Title - President
      Phone – 7037772121
      EmailAddress -
      DateSigned – self select
      TaxpayerPin – self select
Preparer
      Name – Thomas Doe
      SSN or PTIN – 123456789
      Phone -7037772222
      EmailAddress -
      DatePepared –self select
      SelfEmployed - Y
TaxYear - 2010
binaryAttachmentCount – 0
```

Form 6197 Gas Guzzler Tax

SGCN Grove Company 111000002

Part II Identification of Models Subject to Gas Guzzle Tax

Line No. From above	No. of Vehicles	Make, model name, and model year Fuel Economy Rating		
2	1054	BMW M4 Coupe (2001, 2002, 2003, 2004, BMW M6 Conv (2002, 2003, 2004, 2005, 2 BMW Z4 Roadster (2006, 2007)		
3	225	BMW M6 Conv (2002, 2003, 2004, 2005, 2 BMW 540 (2001) BMW 550 (2006, 2007) BMW 650 (2006, 2007) BMW 645 (2005, 2006, 2007)	2006)	
4	120	BMW 645 (2006, 2007) BMW 760 (2006, 2007)	19.5-20.5	
5	2	BMW M5 (2000) BMW Z8 (2001)	18.5-19.5	
6	1	BMW 750 (2001)	17.5-18.5	
7	2010	BMW M6 (2007)	16.5-17.5	
8	203	BMW M5 (2007)	15.5-16.5	

Form 720 Test #1	Quarterly Federal Excise Tax Return	TY 2010
------------------	-------------------------------------	---------

Name:	SGCN Grove Company		
Taxpayer identification number:		111000002	
Number, street, and room:		1223 Spruce Lane	
City or town, State, Zip code:		Fairfax VA 22031	
Quarter ending:		3312010	

Line	Data
Final return checkbox	
Address change checkbox	

FORM 720 - PART I

IRS	Environmental Taxes (attach Form 6627)	Tax	IRS No
No			
18	Domestic petroleum oil spill tax		18
21	Imported petroleum products oil spill tax		21
98	Ozone-depleting chemicals (ODCs)		98
19	ODC tax on imported products		19
IRS No	Communications and Air Transportation Taxes	Tax	IRS No
22	Local telephone service, toll telephone service, and teletypewriter exchange service		22
26	Transportation of persons by air		26
28	Transportation of property by air		28
27	Use of international air travel facilities		27

IRS No	Fuel Taxes	Number of gallons	Rate	Tax	IRS No
	60(a) - Diesel fuel, tax on removal at terminal rack	C	.244		
60	60(b) - Diesel fuel, tax on taxable events other than removal at terminal rack		.244		60
	60 (c) - Diesel fuel, tax on sale or removal of biodiesel mixture other than removal at terminal rack		.244		
104	Diesel-water fuel emulsion		.198		104
105	Dyed diesel fuel, LUST tax		.001		105
107	Dyed kerosene, LUST tax		.001		107
119	LUST tax, other exempt removals (see instructions)		.001		119
35	(a) Kerosene, tax on removal at terminal rack (see instructions)		.244		35
	(b) Kerosene, tax on taxable events other than removal at terminal rack		.244		
69	Kerosene for use in aviation (see instructions)		.219		69
77	Kerosene for use in commercial aviation (other than foreign trade)		.044		77
111	Kerosene for use in aviation, LUST tax on nontaxable uses, including foreign trade		.001		111
79	Other fuels (see instructions)				79
	(a) Gasoline, tax on removal at terminal rack		.184		
62	(b) Gasoline, tax on taxable events other than removal at terminal rack(c) Gasoline, tax on sale or		.184		62
	removal of alcohol fuel mixture other than removal at terminal rack		.184		
14	Aviation gasoline		.194		14
112	Liquefied petroleum gas (LPG)		.183		112
118	"P Series" fuels		.184		118
120	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183		120
121	Liquefied hydrogen Any liquid fuel derived from coal		.184		121
122	(including peat) through the Fischer-Tropsch process		.244		122
123	Liquid fuel derived from biomass		.244		123
124	Liquefied natural gas (LNG)		.243		124

33	Retail Tax Truck, trailer, and semi bodies, and tractors	itrailer chass	sis and	Rate 12% of sales price	Tax	33
IRS No 29	Ship Passenger Tax Transportation by water	pe	nber of rsons	Rate \$3 per person	Tax	IRS No 29
IRS No 31	Other Excise Tax Obligations not in registered form		ount of gations	Rate .01	Tax	IRS No 31
IRS No	Manufacturers Taxes	Number of tons	Sales price	Rate	Tax	IRS No
36	Coal—Underground mined			\$1.10 per ton	•	36
37	Coal—Underground mined			4.4% of sales price		37
38	Coal—Surface mined			\$.55 per ton		38
39	Coal—Surface mined	L		4.4% of sales price		39
IRS No	Manufacturers Taxes				Tax	IRS No
108	Taxable tires other than single tires (see instruction Taxable biasply or supersistent transfer of the	tions)	-			108
109	than super single tires (see instructions)					109
113	Taxable tires, super sin steering (see instruction	-	igned for			113

IRS No **Manufacturers Taxes** 97

Vaccines (see instructions)

IRS No	Foreign Insurance Taxes	Premiums paid	Rate	Tax	IRS No
	Policies issued by foreign insurers (see instructions) Casualty insurance and	•	.04		
30	indemnity bonds Life insurance, sickness and				30
	accident policies, and annuity contracts		.01		
	Reinsurance		.01		

Total. Add all amounts in Part I. Complete Schedule A unless 8335400.00 1 one-time filing

FORM 720 - PART II

IRS No		Rate	Tax	IRS No
41	Sport fishing equipment (other than fishing rods and fishing poles)	10% of sales price		41
110	Fishing rods and fishing poles (limits apply, see instructions)	10% of sales price		110
42	Electric outboard motors	3% of sales price		42
114	Fishing tackle boxes	3% of sales price		114
44	Bows, quivers, broadheads, and points	11% of sales price		44
106	Arrow shafts	\$.45 per shaft		106

IRS No		Number of gallons	Rate	Tax	IRS No
64	Inland waterways fuel use tax		\$.20		64
125	LUST tax on inland waterways fuel use (see instructions)		.001		125
51	Alcohol sold as but not used as fuel (see instructions)				51
117	Biodiesel sold as but not used as fuel (see instructions)				117

Tax

IRS No 97

IRS No 20		r Stocks Tax ne-depleting chemicals (floor stocks). Attach Form 6627.	Т	ax IRS No
	2	Total. Add all amounts in Part II.		0.00
	FORM	M 720 - PART III		
	3	Total tax. Add line 1, Part I, and line 2, Part II	3	8335400.00
	4	Claims (see instructions; complete Schedule C)	4	
	5	Deposits made for the quarter Check here if you used the safe harbor rule to	5	8335400.00
	_	make your deposits.	_	
	6	Overpayment from previous quarters	6	
	7	Enter the amount from Form 720X included on line 6, if any	7	
	8	Total of lines 5 and 6	8	8335400.00
	9	Add lines 4 and 8	9	8335400.00
	10	Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. Enclose Form 720-V with your check or money order for full amount payable to the "United States Treasury." Write your EIN, "Form 720," and the quarter on it	10	
	11	Overpayment. If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: Applied to your next return, Check if you want the overpayment: Refunded to you.	11	

FORM 720 - SCHEDULE A Schedule A Excise Tax Liability (see instructions)

1 Regular method taxes

(a) Record of Net Tax		Period			
Liability					
		1st-15th day		16th–last day	
First month	A	1088300.00	В	1413200.00	
Second month	C	1577400.00	D	1307200.00	
Third month	E	1375000.00	F	1574300.00	
Special rule for September	*		G		
(b) Net liability for regular method taxes. Add the amounts for each semimonthly period. 8335400.00					

2 Alternative method taxes (IRS Nos. 22, 26, 28, and 27)

(a) Record of Taxes Considered as Collected		Period	
		1st–15th day	16th-last day
First month	M	N	
Second month	O	P	
Third month	Q	R	
Special rule for September*		S	

(b) Alternative method taxes. Add the amounts for each semimonthly period. Complete only as instructed. See the instructions.

FORM 720 - SCHEDULE T Two-Party Exchange Information Reporting (see instructions)

Fuel Number of gallons

Diesel fuel, gallons received in a two-party exchange within a terminal, included on IRS No. 60(a) on Form 720

Diesel fuel, gallons delivered in a two-party exchange within a terminal Kerosene, gallons received in a two-party exchange within a terminal, included on IRS No. 35(a), 69, 77, or 111 on Form 720

Kerosene, gallons delivered in a two-party exchange within a terminal Gasoline, gallons received in a two-party exchange within a terminal, included on IRS No. 62(a) on Form 720

Gasoline, gallons delivered in a two-party exchange within a terminal Aviation gasoline, gallons received in a two-party exchange within a terminal, included on IRS No. 14 on Form 720

Aviation gasoline, gallons delivered in a two-party exchange within a terminal

Form 720 Schedule C - Claims

Complete Schedule C for claims only if you are reporting liability in Part I or II of Form 720.

Month your income tax year ends

1	Nontaxable Use of Gasolin	ne Po	eriod of c	claim	YYYYMMI YYYYMM	
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Gasoline		\$.183			362
b	Exported		.184			411

2	2 Nontaxable Use of Aviation Pe Gasolin		eriod of o	claim	YYYYMMDD- YYYYMMDD	
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Used in commercial aviation (other than foreign trade)		\$.15			354
b	Other nontaxable use		.193			324
c	Exported		.194			412
d	LUST tax on aviation fuels used in foreign trade		.001			433

3	Nontaxable Use of Undyed Diesel Fuel	Period of claim			YYYYMMDD- YYYYMMDD	
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Nontaxable use		\$.243			360
b	Use in trains		.243			353
c	Use in certain intercity and local buses		.17			350
d	Use on a farm for farming purposes		.243			360
e	Exported		.244			413

Nontaxable Use of Undyed
4 Kerosene (Other Than Kerosene Period of claim
Used in Aviation)

YYYYMMDD

YYYYMMDD

		Type of use	Rate	Gallons	Amount of claim	CRN
a	Nontaxable use		\$.243			346
b	Use in certain intercity and local buses		.17			347
c	Use on a farm for farming purposes		.243			346
d	Exported		.244			414
e	Nontaxable use taxed at \$.044		.043			377
f	Nontaxable use taxed at \$.219		.218			369

5	Kerosene Used in Aviation	Pe	eriod of c	claim	YYYYMMDD- YYYYMMDD	
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244		\$.200			417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219		.175			355
c	Nontaxable use (other than use by state or local government) taxed at \$.244		.243			346
d	Nontaxable use (other than use by state or local government) taxed at \$.219		.218			369
e	LUST tax on aviation fuels used in foreign trade		.001			433

6	6 Nontaxable Use of Alternative Fuel					
		Type of use	Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
a	Liquefied petroleum gas (LPG)		\$.183			419

6	Nontaxab	le Use	of Alte	ernative Fu Gallons or	el	
	Type use		Rate	gasoline gallon equivalents (GGE)	Amount of claim	CRN
b	"P Series" fuels		.183	(3 3 2)		420
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183			421
d	Liquefied hydrogen Any liquid fuel derived		.183			422
e	from coal (including peat) through the Fischer-Tropsch process		.243			423
f	Liquid fuel derived from biomass		.243			424
g	Liquefied natural gas (LNG)		.243			425
h	Liquid gas derived from biomass		.183			435
	Sales by Registered Ultimate					
7	•		od of c		YYYYM YYYYM	
7	Sales by Registered Ultimate Vendors of Undyed Diesel Fuel		istratio		YYYYM	
7	•	Reg	istratio			
7 a b	•	Regi Nun –	istratio 1ber	on	YYYYM Amount of	MDD
a b	Use by a state or local government Use in certain intercity and local by Sales by Registered Ultimate Vendors of Undyed Kerosene	Regi Nun t ouses	stration hber Rate \$.243 .17	on Gallons - -	YYYYM Amount of	CRN 360 350 MDD-
a	Use by a state or local government Use in certain intercity and local by Sales by Registered Ultimate	Regi Nun t ouses	istration hber Rate \$.243 .17 od of constration	on Gallons - -	Amount of claim YYYYM YYYYM YYYYM	CRN 360 350 MDD-
a b	Use by a state or local government Use in certain intercity and local by Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use	Regi Nun t touses Peri Regi	istration hber Rate \$.243 .17 od of constration	on Gallons - -	Amount of claim	CRN 360 350 MDD-
a b — 8	Use by a state or local government Use in certain intercity and local by Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation) Use by a state or local government	Regi Nun t buses Peri Regi Nun	Rate \$.243 .17 od of contents Rate \$.243	on Gallons - - laim	Amount of claim YYYYM YYYYM YYYYM Amount of	CRN 360 350 MDD- MDD- MDD CRN 346
a b —	Use by a state or local government Use in certain intercity and local by Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)	Regi Nun t t Peri Regi Nun	strational	on Gallons - - laim	Amount of claim YYYYM YYYYM YYYYM Amount of	CRN 360 350 MDD- MDD- MDD

Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation

Registration Number

		Type of use	Rate	Gallons	Amount of claim	CRN
a	Use in commercial aviation (other than foreign trade) taxed at \$.219		\$.175			355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244		.200			417
c	Nonexempt use in noncommercial aviation		.025			418
d	Other nontaxable uses taxed at \$.244		.243			346
e	Other nontaxable uses taxed at \$.219		.218			369
f	LUST tax on aviation fuels used in foreign trade		.001			433

10	Sales by Registered Ultimate Vendors of Gasoline	Registration Number			
		Rate	Gallons	Amount of claim	CRN
a	Use by a nonprofit educational organization	\$.183			362
b	Use by a state or local government	.183			362

11	Sales by Registered Ultimate Vendors of Aviation Gasoline	Registrati Number	on		
		Rate	Gallons	Amount of claim	CRN
a	Use by a nonprofit educational organization	\$.193			324
b	Use by a state or local government	.193			324

	Period of claim		YYYYMMDD- YYYYMMDD		
12	Alcohol Fuel Mixture Credit	Registration Number			
		Rate	Gal. of Alcohol	Amount of claim	CRN
a	Alcohol fuel mixtures containing ethanol	\$.45			393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)	.60	-		394
13	Biodiesel or Renewable Diesel	Period of cl		YYYYM YYYYM	
10	Mixture Credit	Registratio Number	n		
		Rate	Gal. of Biodiesel or Renewable Diesel	Amount of claim	CRN
a	Biodiesel (other than agri-biodiesel mixtures	\$1.00			388
b	Agri-biodiesel mixtures	1.00			390
c	Renewable diesel mixtures	1.00			307

14	Alternative Fuel Credit and Alternative Fuel Mixture Credit	Registrati Number Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
a	Liquefied petroleum gas (LPG)	\$.50			426
b	"P Series" fuels	.50			427
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50			428
d	Liquefied hydrogen	.50			429
	Any liquid fuel derived from coal				
e	(including peat) through the Fischer	50			430
	Tropsch process				
f	Liquid fuel derived from biomass	.50			431
g	Liquefied natural gas (LNG)	.50			432
h	Liquified gas derived from biomass	.50			436
i	Compressed gas derived from Biomass (GCE = 121 cu.ft.)	.50			437

15 Other claims

		Amount of claim	CRN
a	Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)		366
b	Exported dyed diesel fuel (see Caution above line 1 on page 4)		415
c	Exported dyed kerosene (see Caution above line 1 on page 4)		416
d	Diesel-water fuel emulsion (see instructions)		
e	Registered credit card issuers		
	Number of Tires		
f	Taxable tires other than biasply or super single tires		396
g	Taxable tires, biasply or super single Tires designed for steering		304
h	Taxable tires, super single Tires designed for steering		305
i			
j			
k			

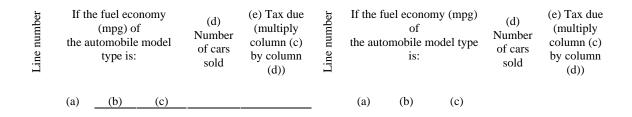
Amount of claim CRN

Total claims. Add all amounts on lines 1–15. Enter the result here and on page 2, Part III, line 4 of Form 720.

Form 6197 Test #1	Gas Guzzler Tax	TY 2010
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Name:	
Taxpayer identification number:	
Number, street, and room:	
City or town, State, Zip code:	

Form 6197 Part I Computation of Tax



	· · · · ·			000.	A.1.00						
	At least	But less than	Tax rate				At least	But less than	Tax rate		
1	22.5		\$0			7	16.5	17.5	\$3,000	2009	6027000.00
2	21.5	22.5	1,000	1054	1054000.00	8	15.5	16.5	3,700	203	751100.00
3	20.5	21.5	1,300	225	292500.00	9	14.5	15.5	4,500		
4	19.5	20.5	1,700	120	204000.00	10	13.5	14.5	5,400		
5	18.5	19.5	2,100	2	4200.00	11	12.5	13.5	6,400		
6	17.5	18.5	2,600	1	2600.00	12		12.5	7,700		
13				-	Add lines 720 on the		_				8335400.00

Form 6197 Part II Identification of Models Subject to Gas Guzzler Tax

Line no. from above	Fuel economy rating	No. of vehicles	Make, model name, and model year
2	21 5 22 5	1054	BMW M4 Coupe (2001, 2002, 2003, 2004, 2005, 2006) PMW M6 G (2002, 2003, 2004, 2005)
2	21.5-22.5	1054	2006) BMW M6 Conv (2002, 2003, 2004, 2005, 2006, 2007) BMW Z4 Roadster (2006, 2007)
			BMW M6 Conv (2002, 2003, 2004, 2005, 2006)
3	20.5-21.5	225	BMW 540 (2001) BMW 550 (2006, 2007) BMW
			650 (2006, 2007) BMW 645 (2005, 2006, 2007)
4	19.5-20.5	120	BMW 645 (2006, 2007) BMW 760 (2006, 2007)
5	18.5-19.5	2	BMW M5 (2000) BMW Z8 (2001)
6	17.5-18.5	1	BMW 750 (2001)
7	16.5-17.5	2009	BMW M6 (2007)
8	15.5-16.5	203	BMW M5 (2007)

F720 Test 2

```
Orignator
      EFIN – as assigned
      Type -
      PractitionerPin
             EFIN - as assigned
             PIN
PinEnteredBy - n/a
SignatureOption – PIN Number
ReturnType - 720
TaxPeriodBeginDate -
TaxPeriodEndDate – Quarter End Date – 201003
Filer
      EIN - 111000003
      Name – RRCN Red Corporation
      NameControl - RRCN
      Phone - 703-888-2222
      USAddress – 2222 Red Lane Fairfax VA 22031
Officer
      Name – James R Cook
      Title - President
      Phone - 7038889999
      EmailAddress -
      DateSigned – self select
      TaxpayerPin – self select
Preparer
      Name – Thomas Doe
      SSN or PTIN - 000000001
      Phone -7038882555
      EmailAddress -
      DatePepared -self select
      SelfEmployed - Y
TaxYear - 2009
binaryAttachmentCount - 0
```

Form 720 Test #2 Quarterly Federal E	e Tax Return TY 2010
--------------------------------------	----------------------

Name:	RRCN Red Corporation	on
Taxpayer id	lentification number:	111000003
Number, str	reet, and room:	2222 Red Lane Fairfax
City or town	n, State, Zip code:	Fairfax VA 22031
Quarter end	ing:	3312010

Line	Data
Final return checkbox	
Address change checkbox	

FORM 720 - PART I

IRS	Environmental Taxes (attach Form 6627)	Tax	IRS No
No			
18	Domestic petroleum oil spill tax		18
21	Imported petroleum products oil spill tax		21
98	Ozone-depleting chemicals (ODCs)		98
19	ODC tax on imported products		19
IRS No	Communications and Air Transportation Taxes	Tax	IRS No
22	Local telephone service, toll telephone service, and teletypewriter exchange service		22
26	Transportation of persons by air		26
28	Transportation of property by air		28
27	Use of international air travel facilities		27

IRS No	Fuel Taxes	Number of gallons	Rate	Tax	IRS No
	60(a) - Diesel fuel, tax on removal at terminal rack	8	.244		
60	60(b) - Diesel fuel, tax on taxable events other than removal at terminal rack		.244		60
	60 (c) - Diesel fuel, tax on sale or removal of biodiesel mixture other than removal at terminal rack		.244		
104	Diesel-water fuel emulsion		.198		104
105	Dyed diesel fuel, LUST tax		.001		105
107	Dyed kerosene, LUST tax		.001		107
	LUST tax, other exempt removals				
119	(see instructions) (a) Kerosene, tax on removal at		.001		119
35	terminal rack (see instructions)		.244		35
	(b) Kerosene, tax on taxable events other than removal at terminal rack		.244		
69	Kerosene for use in aviation (see instructions)		.219		69
77	Kerosene for use in commercial aviation (other than foreign trade)		.044		77
111	Kerosene for use in aviation, LUST tax on nontaxable uses,		.001		111
79	including foreign trade Other fuels (see instructions)		1001		79
19	(a) Gasoline, tax on removal at		.184		19
	terminal rack (b) Gasoline, tax on taxable events		.184		
62	other than removal at terminal rack (c) Gasoline, tax on sale or		.104		62
	removal of alcohol fuel mixture other than removal at terminal rack		.184		
14	Aviation gasoline		.194		14
112	Liquefied petroleum gas (LPG)		.194		112
118	"P Series" fuels		.183		112
110	Compressed natural gas (CNG)		.104		110
120	(GGE = 126.67 cu. ft.)		.183		120
121	Liquefied hydrogen Any liquid fuel derived from coal		.184		121
122	(including peat) through the Fischer-Tropsch process		.244		122
123	Liquid fuel derived from biomass		.244		123
123	Liquefied natural gas (LNG)		.243		123

33	Retail Tax Truck, trailer, and semi bodies, and tractors	ruck, trailer, and semitrailer chassis and			Tax	33
IRS No	Ship Passenger Tax		mber of ersons	Rate	Tax	IRS No
29	Transportation by water	r		\$3 per person		29
IRS No	Other Excise Tax	Amount of obligations		Rate	Tax	IRS No
31	Obligations not in registered form			.01		31
IRS No	Manufacturers Taxes	Number of tons	Sales price	Rate	Tax	IRS No
36	Coal—Underground mined			\$1.10 per ton		36
37	Coal—Underground mined			4.4% of sales price		37
38	Coal—Surface mined			\$.55 per ton		38
39	Coal—Surface mined			4.4% of sales price		39
IRS No	Manufacturers Taxes				Tax	IRS No
108	Taxable tires other than single tires (see instruc Taxable biasply or super	tions)	•			108
109	_ ·	Taxable biasply or super single tires (other than super single tires designed for steering) (see instructions)				109
113	Taxable tires, super sin steering (see instruction		signed for			113

IRS No **Manufacturers Taxes** 97

Tax IRS No Vaccines (see instructions) 97

IRS No	Foreign Insurance Taxes	Premiums paid	Rate	Tax	IRS No
30	Policies issued by foreign insurers (see instructions) Casualty insurance and indemnity bonds Life insurance, sickness and	•	.04		30
	accident policies, and annuity contracts		.01		
	Reinsurance		.01		

Total. Add all amounts in Part I. Complete Schedule A unless 1 6581700.00 one-time filing

FORM 720 - PART II

IRS No		Rate	Tax	IRS No
41	Sport fishing equipment (other than fishing rods and fishing poles)	10% of sales price		41
110	Fishing rods and fishing poles (limits apply, see instructions)	10% of sales price		110
42	Electric outboard motors	3% of sales price		42
110	Fishing tackle boxes	3% of sales price		110
44	Bows, quivers, broadheads, and points	11% of sales price		44
106	Arrow shafts	\$.45 per shaft		106

IRS No		Number of gallons	Rate	Tax	IRS No
64	Inland waterways fuel use tax		\$.20		64
125	LUST tax on inland waterways fuel use (see instructions)		.001		125
51	Alcohol sold as but not used as fuel (see instructions)				51
117	Biodiesel sold as but not used as fuel (see instructions)				117

IRS No 20	Floor Stocks Tax Ozone-depleting chemicals (floor stocks). Attach Form 6627		Tax	IRS No
2	Total. Add all amounts in Part II.		0.00	_
FOF	RM 720 - PART III			
3	Total tax. Add line 1, Part I, and line 2, Part II	3	6581700.00	
4	Claims (see instructions; complete Schedule C)	4		
5	Deposits made for the quarter Check here if you used the safe harbor rule to make your deposits.	5	6581700.00	
6	Overpayment from previous quarters	6		
7	Enter the amount from Form 720X included on line 6, if any	7		
8	Total of lines 5 and 6	8	6581700.00	
9	Add lines 4 and 8	9	6581700.00	
10	amount payable to the "United States Treasury." Write your EIN, "Form 720," and the quarter on it	10		
11	Overpayment. If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: Applied to your next return, Check if you want the overpayment: Refunded to you.	11		

FORM 720 - SCHEDULE A Schedule A Excise Tax Liability (see instructions)

1 Regular method taxes

(a) Record of Net Tax			Period		
Liability					
		1st-15th day		16th–last day	
First month	A	633900.00	В	1443600.00	
Second month	C	1051800.00	D	830700.00	
Third month	E	767400.00	F	1854300.00	
Special rule for Septemb	er*		G		
(b) Net liability for regule each semimonthly period		taxes. Add the amou	ents for	6581700.00	

2 Alternative method taxes (IRS Nos. 22, 26, 28, and 27)

(a) Record of Taxes			Period	
Considered as Collected			renou	
		1st-15th day		16th–last day
First month	M		N	
Second month	Ο		P	
Third month	Q		R	
Special rule for September*			S	

(b) Alternative method taxes. Add the amounts for each semimonthly period. Complete only as instructed. See the instructions.

FORM 720 - SCHEDULE T Two-Party Exchange Information Reporting (see instructions)

Fuel Number of gallons

Diesel fuel, gallons received in a two-party exchange within a terminal, included on IRS No. 60(a) on Form 720

Diesel fuel, gallons delivered in a two-party exchange within a terminal Kerosene, gallons received in a two-party exchange within a terminal, included on IRS No. 35(a), 69, 77, or 111 on Form 720

Kerosene, gallons delivered in a two-party exchange within a terminal Gasoline, gallons received in a two-party exchange within a terminal, included on IRS No. 62(a) on Form 720

Gasoline, gallons delivered in a two-party exchange within a terminal Aviation gasoline, gallons received in a two-party exchange within a terminal, included on IRS No. 14 on Form 720

Aviation gasoline, gallons delivered in a two-party exchange within a terminal

Form 720 Schedule C - Claims

Complete Schedule C for claims only if you are reporting liability in Part I or II of Form 720.

Month your income tax year ends

1	Nontaxable Use of Gasolir	ne Po	eriod of o	claim	YYYYMMI YYYYMM	
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Gasoline		\$.183			362
b	Exported		.184			411

2	Nontaxable Use of Aviatio	on Pe	eriod of c	claim	YYYYMMI YYYYMM	
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Used in commercial aviation (other than foreign trade)		\$.15			354
b	Other nontaxable use		.193			324
c	Exported		.194			412
d	LUST tax on aviation fuels used in foreign trade		.001			433

3	Nontaxable Use of Undyed Diesel Fuel	Pe	eriod of c	claim	YYYYMMI YYYYMM	
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Nontaxable use		\$.243			360
b	Use in trains		.243			353
c	Use in certain intercity and local buses		.17			350
d	Use on a farm for farming purposes		.243			360
e	Exported		.244			413

Nontaxable Use of Undyed
4 Kerosene (Other Than Kerosene Period of claim
Used in Aviation)

YYYYMMDD

YYYYMMDD

	0000 111 12 (10001011)					
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Nontaxable use		\$.243			346
b	Use in certain intercity and local buses		.17			347
c	Use on a farm for farming purposes		.243			346
d	Exported		.244			414
e	Nontaxable use taxed at \$.044		.043			377
f	Nontaxable use taxed at \$.219		.218			369

5	Kerosene Used in Aviation	ı Pe	eriod of c	claim	YYYYMMI YYYYMMI	
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244		\$.200			346
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219		.175			355
c	Nontaxable use (other than use by state or local government) taxed at \$.244		.243			346
d	Nontaxable use (other than use by state or local government) taxed at \$.219		.218			369
e	LUST tax on aviation fuels used in foreign trade		.001			433

6	Nontaxab	e Use	of Alte	rnative Fu	el	
	Type use		Rate	gasoline gallon equivalents (GGE)	Amount of claim	CRN
a	Liquefied petroleum gas (LPG)	9	\$.183			419
b	"P Series" fuels		.183			420
c	Compressed natural gas (CNG) (GGE = 126.67		.183			421
C	cu. ft.)		.103			721
d	Liquefied hydrogen		.183			422
	Any liquid fuel derived from coal (including		2.42			422
e	peat) through the Fischer-		.243			423
c	Tropsch process Liquid fuel derived from		2.42			10.1
f	biomass		.243			424
g	Liquefied natural gas (LNG)		.243			425
h	Liquified gas derived		.183			435
	from biomass		.103			155
7	Sales by Registered Ultimate	Peri	iod of c	laim	YYYYM: YYYYM	
7	Sales by Registered Ultimate Vendors of Undyed Diesel Fuel	Reg	iod of c istration			
7	· ·	Reg	istratio			
7 a	· ·	Reg Nun	istratio nber	on	YYYYM Amount of	MDD
•	Vendors of Undyed Diesel Fuel	Reg Nun	istration nber Rate	on	YYYYM Amount of	MDD CRN
a b	Vendors of Undyed Diesel Fuel Use by a state or local government	Reg Num 	istration is tration is trate is seen in the isometrical interest. The interest is the interest in the interes	on Gallons -	YYYYM Amount of	CRN 360 350 MDD-
a	Use by a state or local government Use in certain intercity and local by Sales by Registered Ultimate	Reg Num ISSES Peri Reg	istration nber Rate \$.243 .17	on Gallons - - laim	Amount of claim	CRN 360 350 MDD-
a b	Use by a state or local government Use in certain intercity and local by Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use	Reg Num ISSES Peri Reg	istration the state shows the state shows the state of th	on Gallons - - laim	Amount of claim	CRN 360 350 MDD-
a b	Use by a state or local government Use in certain intercity and local by Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation) Use by a state or local government	Reg Num Lises _ Peri Reg Num	stration her Rate \$.243 .17 iod of content in the	on Gallons - - laim	Amount of claim YYYYM YYYYM YYYYM Amount of	CRN 360 350 MDD- MDD- MDD
a b — 8	Use by a state or local government Use in certain intercity and local by Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)	Reg Num Peri Reg Num	istration nber Rate \$.243 .17 iod of constration istration nber Rate	on Gallons - - laim	Amount of claim YYYYM YYYYM YYYYM Amount of	CRN 360 350 MDD- MDD- MDD CRN

Sales by Registered UltimateVendors of Kerosene For Use in Aviation

Registration Number

		Type of use	Rate	Gallons	Amount of claim	CRN
a	Use in commercial aviation (other than foreign trade) taxed at \$.219		\$.175			355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244		.200			417
c	Nonexempt use in noncommercial aviation		.025			418
d	Other nontaxable uses taxed at \$.244		.243			346
e	Other nontaxable uses taxed at \$.219		.218			369
f	LUST tax on aviation fuels used in foreign trade		.001			433

10	Sales by Registered Ultimate Vendors of Gasoline	Registration Number			
		Rate	Gallons	Amount of claim	CRN
a	Use by a nonprofit educational organization	\$.183			362
b	Use by a state or local government	.183			362

Sales by Registered Ultimate Vendors of Aviation Gasoline	Registrati Number	on		
	Rate	Gallons	Amount of claim	CRN
Use by a nonprofit educational organization	\$.193			324
Use by a state or local government	.193			324
	Vendors of Aviation Gasoline Use by a nonprofit educational organization	Vendors of Aviation Gasoline Rate Use by a nonprofit educational organization \$.193	Vendors of Aviation GasolineNumberRateGallonsUse by a nonprofit educational organization\$.193	Vendors of Aviation GasolineNumberRateGallonsUse by a nonprofit educational organization\$.193

10	Aloch of Eurol Mintuno Cuodit	Period of o	elaim	YYYYM YYYYM		
12	Alcohol Fuel Mixture Credit	Registration Number	n			
		Rate	Gal. of Alcohol	Amount of claim	CRN	
a	Alcohol fuel mixtures containing ethanol	\$.45			393	
b	Alcohol fuel mixtures containing alcohol (other than ethanol)	.60	_		394	
13	Biodiesel or Renewable Diesel	Period of c	laim	YYYYM YYYYM		
13	Mixture Credit	Registratio Number				
		Rate	Gal. of Biodiesel or Renewable Diesel	Amount of claim	CRN	
a	Biodiesel (other than agri-biodiesel) mixtures	\$1.00	-		388	
b	Agri-biodiesel mixtures	1.00			390	
c	Renewable diesel mixtures	1.00	-		307	
14	Alternative Fuel Credit and Alternative Fuel Mixture Credit	Registratio	on			
		Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN	
a	Liquefied petroleum gas (LPG)	\$.50			426	
b	"P Series" fuels Compressed natural gas (CNG)	.50			427	
c	(GGE = 121 cu. ft.)	.50			428	
d	Liquefied hydrogen	.50			429	
e	Any liquid fuel derived from coal (including peat) through the Fischer	·50			430	
f	Tropsch process Liquid fuel derived from biomass	.50			431	
g	Liquefied natural gas (LNG)	.50			432	
h	Liquified gas derived from biomass				436	
i	Compressed gas derived from biomass (GCE = 121 cu.ft.)	.50			437	

15 Other claims

		Amount of claim	CRN
a	Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)		366
b	Exported dyed diesel fuel (see Caution above line 1 on page 4)		415
c	Exported dyed kerosene (see Caution above line 1 on page 4)		416
d	Diesel-water fuel emulsion (see instructions)		
e	Registered credit card issuers		
	Number of Tires		
f	Taxable tires other than biasply or super single tires		396
g	Taxable tires, biasply or super single tires designed for steering		304
h	Taxable tires, super single tires designed for steering		305
i			
j			
k			

Amount of claim CRN

Total claims. Add all amounts on lines 1–15. Enter the result here and on page 2, Part III, line 4 of Form 720.

Form 6197 Test #2 Gas Guzzler Tax T	TY 2010
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Name:	RRCN Red Corporation		
Taxpayer identification number:		111000003	
Number, street, and room:		2222 Red Lane Fairfax	
City or town, State, Zip code:		Fairfax VA 22031	
Quarter ending:		3312010	

Form 6197 Part I Computation of Tax

Line number	the au	e fuel ecc (mpg) o itomobile type is:	f e model	(d) Number of cars sold	(e) Tax due (multiply column (c) by column (d))	Line number	the auto	of	omy (mpg) model type	(d) Number of cars sold	(e) Tax due (multiply column (c) by column (d))
	(a) At	But	(c) Tax				(a) At	But	(c) Tax		
	least	less than	rate				least	less than	rate		
1	22.5		\$0			7	16.5	17.5	\$3,000	96	288000.00
2	21.5	22.5	1,000			8	15.5	16.5	3,700		
3	20.5	21.5	1,300			9	14.5	15.5	4,500		
4	19.5	20.5	1,700			10	13.5	14.5	5,400		
5	18.5	19.5	2,100	2997	6293700.00	11	12.5	13.5	6,400		
6	17.5	18.5	2,600			12		12.5	7,700		
13				-	Add lines 720 on the		_				6581700.00

Form 6197 Part II Identification of Models Subject to Gas Guzzler Tax

Line no.	Fuel		
from	economy	No. of vehicles	Make, model name, and model year
above	rating		
5	19.0	848	2007 Chrysler 300 SRT-8
5	19.0	1449	2007 Dodge Charger SRT-8
5	19.0	700	2007 Dodge Magnum SRT-8
7	17.118	96	2007 Dodge Viper

F720 Test 3

```
Orignator
      EFIN – as assigned
      Type -
      PractitionerPin
             EFIN – as assigned
             PIN
PinEnteredBy – n/a
SignatureOption – Binary attachment 8453-EX
ReturnType - 720
TaxPeriodBeginDate -
TaxPeriodEndDate – Quarter End Date – 201003Filer
      EIN - 111000000
      Name – WCSM Cooperative & Sub
      NameControl - WCSM
      Phone – 6157398511
      USAddress – 4567 Hickory Lane La Vergne TN 37086
Officer
      Name – Stephen M Hoffman
      Title - President
      Phone – 6157938522
      EmailAddress -
      DateSigned – self select
      TaxpayerPin – self select
Preparer
      Name – Thomas Doe
      SSN or PTIN – -000000002
      Phone -6157932222
      EmailAddress -
      DatePepared –self select
      SelfEmployed - Y
TaxYear - 2010
binaryAttachmentCount -1 8453-EX Excise Tax Declaration for an IRS e-file Return
```

720 ATS Test #3 Quarterly Federal Excise Tax Return	TY 2010
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Name:	WCSM Cooperative & Sub		
Taxpayer identification number:		111000000	
Number, street, and room:		4567 Hickory Lane	
City or town, State, Zip code:		La Vergne TN 37086	

Line	Data
Final return checkbox	
Address change checkbox	

FORM 720 - PART I

IRS	Environmental Taxes (attach Form 6627)	Tax	IRS No
No			
18	Domestic petroleum oil spill tax	629488.56	18
21	Imported petroleum products oil spill tax	81251704	21
98	Ozone-depleting chemicals (ODCs)		98
19	ODC tax on imported products		19
IRS No	Communications and Air Transportation Taxes	Tax	IRS No
22	Local telephone service, toll telephone service, and teletypewriter exchange service		22
26	Transportation of persons by air		26
28	Transportation of property by air		28
27	Use of international air travel facilities		27

IRS No	Fuel Taxes	Number of gallons	Rate	Tax	IRS No
	60(a) - Diesel fuel, tax on	25498305	.244		
	removal at terminal rack	23470303	.211		
60	60(b) - Diesel fuel, tax on		244	6221586.40	60
	taxable events other than removal at terminal rack		.244		
	60 (c) – Diesel fuel, tax on sale		.244		
	or removal of biodiesel mixture		.244	'	
	other than removal at terminal				
	rack				
104	Diesel-water fuel emulsion		.198		104
105	Dyed diesel fuel, LUST tax	3152211	.001	3152.21	105
107	Dyed kerosene, LUST tax		.001		107
110	LUST tax, other exempt		001		110
119	removals (see instructions)		.001		119
	(a) Kerosene, tax on removal at	6579612	.244		
	terminal rack (see instructions)	0377012	.211		35
35	(b) Kerosene, tax on taxable			1605425.33	
	events other than removal at		.244		
	terminal rack				
69	Kerosene for use in aviation (see instructions)		.219		69
	Kerosene for use in commercial				
77	aviation (other than foreign		.044		77
''	trade)		.011		, ,
	Kerosene for use in aviation,				
111	LUST tax on nontaxable uses,		.001		111
	including foreign trade				
79	Other fuels (see instructions)				79
62	(a) Gasoline, tax on removal at	86986957	.184	16005600.09	62
	terminal rack	00700707	.101	_	
	(b) Gasoline, tax on taxable		104		
	events other than removal at		.184		
	terminal rack (c) Gasoline, tax on sale or			-	
	removal of alcohol fuel mixture				
	other than removal at terminal		.184		
	rack				
14	Aviation gasoline		.194		14
112	Liquefied petroleum gas (LPG)		.183		112
118	"P Series" fuels		.184		118
120	Compressed natural gas (CNG)		.183		120
	(GGE = 126.67 cu. ft.)				
121	Liquefied hydrogen		.184		121

IRS No	Fuel Taxes	Number of gallons	Rate	Tax	IRS No
122	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.244		122
123	Liquid fuel derived from biomass		.244		123
124	Liquefied natural gas (LNG)		.243		124

33	Retail Tax Truck, trailer, and semitrailer chassis and bodies, and tractors		sis and	Rate 12% of sales price	Tax	IRS No 33
IRS No 29	Ship Passenger Tax Transportation by water	pe	mber of ersons	Rate \$3 per person	Tax	IRS No 29
IRS No 31	Other Excise Tax Obligations not in registered form	obligations		Rate .01	Tax	IRS No 31
IRS No	Manufacturers Taxes	Number of tons	Sales price	Rate	Tax	IRS No
36	Coal—Underground mined			\$1.10 per ton	•	36
37	Coal—Underground mined			4.4% of sales price		37
38	Coal—Surface mined			\$.55 per ton		38
39	Coal—Surface mined			4.4% of sales price		39

IRS No 108	Manufacturers Taxes Taxable tires other than biasp single tires (see instructions)	oly or super	Tax	IRS No 108	
Taxable biasply or super single tires (other than super single tires designed for steering) (see instructions)			109		
113	Taxable tires, super single tire steering (see instructions)	es designed for		113	
	_			Tax	IRS No 40
	nufacturers Taxes cines (see instructions)			Tax	IRS No 97
IRS No	Foreign Insurance Taxes Policies issued by foreign	Premiums paid	Rate Tax	IRS No	

IRS No	Foreign Insurance Taxes	Premiums paid	Rate	Tax	IRS No	
30	Policies issued by foreign insurers (see instructions) Casualty insurance and indemnity bonds Life insurance, sickness and		.04		30	
	accident policies, and annuity		.01			
	Reinsurance		.01			

1 Total. Add all amounts in Part I. Complete Schedule A unless one-time filing 25277769.65

FORM 720 - PART 2

IRS No			Rate	Tax	IRS No
41	Sport fishing equipment (other than rods and fishing poles)	fishing	10% of sales price		41
110	Fishing rods and fishing poles (limit see instructions)	its apply,	10% of sales price		110
42	Electric outboard motors		3% of sales price		42
114	Fishing tackle boxes		3% of sales price		114
44	Bows, quivers, broadheads, and poi	ints	11% of sales price		44
106	Arrow shafts		\$.45 per shaft		106
IRS No		Number of gallons	Rate	Tax	IRS No
64	Inland waterways fuel use tax		\$.20		64

IRS No	Floor Stocks Tax	Tax	IRS No
20	Ozone-depleting chemicals (floor stocks). Attach Form 6627.		20

.001

125

51

117

2 Total. Add all amounts in Part II.

LUST tax on inland waterways

Biodiesel sold as but not used as

fuel use (see instructions) Alcohol sold as but not used as

fuel (see instructions)

fuel (see instructions)

FORM 720 - PART 3

125

51

117

3	Total tax. Add line 1, Part I, and line 2, Part II	3	25277769.65
4	Claims (see instructions; complete Schedule C)	4	
5	Deposits made for the quarter	5	30183990.00
	Check here if you used the safe harbor rule to		
	make your deposits.		
6	Overpayment from previous quarters	6	33120.00

7	Enter the amount from Form 720X included on line 6, if any	7	33120.00
8	Total of lines 5 and 6	8	30217110.00
9	Add lines 4 and 8	9	30217110.00
10	Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. Enclose Form 720-V with your check or money order for full amount payable to the "United States Treasury." Write your EIN, "Form 720," and the quarter on it	10	
11	Overpayment. If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: Applied to your next return, Check if you want the overpayment: Refunded to you. X	11	4939340.35

FORM 720 - SCHEDULE A Schedule A Excise Tax Liability (see instructions)

1 Regular method taxes

(a) Record of Net Tax			Period	
Liability				
		1st–15th day		16th–last day
First month	A	4162192.08	В	4162192.08
Second month	C	4195055.46	D	4195055.46
Third month	E	4281637.29	F	4281637.28
Special rule for September	*		G	
(b) Net liability for regular each semimonthly period.	· metho	d taxes. Add the amou	ints for	25277769.65

2 Alternative method taxes (IRS Nos. 22, 26, 28, and 27)

(a) Record of Taxes Considered as Collected		Period	
	1st–15th day		16th-last day
First month	M	N	
Second month	O	P	
Third month	Q	R	
Special rule for September*		S	

(b) Alternative method taxes. Add the amounts for each semimonthly period. Complete only as instructed. See the instructions.

FORM 720 - SCHEDULE T Two-Party Exchange Information Reporting (see instructions)

Fuel Number of gallons

Diesel fuel, gallons received in a two-party exchange within a terminal, included on IRS No. 60(a) on Form 720

Diesel fuel, gallons delivered in a two-party exchange within a terminal Kerosene, gallons received in a two-party exchange within a terminal, included on IRS No. 35(a), 69, 77, or 111 on Form 720

Kerosene, gallons delivered in a two-party exchange within a terminal Gasoline, gallons received in a two-party exchange within a terminal, included on IRS No. 62(a) on Form 720

Gasoline, gallons delivered in a two-party exchange within a terminal Aviation gasoline, gallons received in a two-party exchange within a terminal, included on IRS No. 14 on Form 720

Aviation gasoline, gallons delivered in a two-party exchange within a terminal

Form 720 Schedule C - Claims

Complete Schedule C for claims only if you are reporting liability in Part I or II of Form 720.

Month your income tax year ends

1	Nontaxable Use of Gasolin	ne Po	eriod of c	claim	YYYYMMI YYYMMI	
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Gasoline		\$.183			362
b	Exported		.184			411

2	Nontaxable Use of Aviatio	on Pe	eriod of o	claim	YYYYMMI YYYYMM	
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Used in commercial aviation (other than foreign trade)		\$.15			354
b	Other nontaxable use		.193			324
c	Exported		.194			412
d	LUST tax on aviation fuels used in foreign trade		.001			433

3	Nontaxable Use of Undyed Diesel Fuel	Pe	eriod of c	claim	YYYYMMI YYYYMM	
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Nontaxable use		\$.243			360
b	Use in trains		.243			353
c	Use in certain intercity and local buses		.17			350
d	Use on a farm for farming purposes		.243			360
e	Exported		.244			413

Nontaxable Use of Undyed
4 Kerosene (Other Than Kerosene Period of claim
Used in Aviation)

YYYYMMDD

YYYYMMDD

	Type of use	Rate	Gallons	Amount of claim	CRN
Nontaxable use		\$.243			346
Use in certain intercity and local buses		.17			347
Use on a farm for farming purposes		.243			346
Exported		.244			414
Nontaxable use faxed at \$.044		.043			377
Nontaxable use taxed at \$.219		.218			369
	Use in certain intercity and local buses Use on a farm for farming purposes Exported Nontaxable use faxed at \$.044 Nontaxable use taxed at	Nontaxable use Use in certain intercity and local buses Use on a farm for farming purposes Exported Nontaxable use faxed at \$.044 Nontaxable use taxed at	Nontaxable use Use in certain intercity and local buses Use on a farm for farming purposes Exported Nontaxable use faxed at \$.044 Nontaxable use taxed at Nontaxable use taxed at	Nontaxable use Use in certain intercity and local buses Use on a farm for farming purposes Exported Nontaxable use faxed at \$.044 Nontaxable use taxed at Nontaxable use taxed at \$.044 Nontaxable use taxed at \$.043	Nontaxable use Use in certain intercity and local buses Use on a farm for farming purposes Exported Nontaxable use faxed at \$.044 Nontaxable use taxed at Nontaxable use taxed at 1.7 2.243 2.243 2.244 2.343 3.044 2.348

5	Kerosene Used in Aviation	Pe	riod of c	elaim	YYYYMMI YYYYMMI	
		Type of use	Rate	Gallons	Amount of claim	CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244		\$.200			346
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219		.175			355
c	Nontaxable use (other than use by state or local government) taxed at \$.244		.243			346
d	Nontaxable use (other than use by state or local government) taxed at \$.219		.218			369
e	LUST tax on aviation fuels used in foreign trade		.001			433

6	Nontax	able U	se of Alte	ernative Fu Gallons or	el	
	-	pe of ise	Rate	gasoline gallon equivalents (GGE)	Amount of claim	CRN
a	Liquefied petroleum gas (LPG)		\$.183			419
b	"P Series" fuels		.183			420
c	Compressed natural gas (CNG) (GGE = 126.67		.183			421
d	cu. ft.) Liquefied hydrogen Any liquid fuel derived		.183			422
e	from coal (including peat) through the Fischer-Tropsch process		.243			423
f	Liquid fuel derived from biomass		.243			424
g	Liquefied natural gas (LNG)		.243			425
h	Liquified gas derived from biomass		.183			435
_	Sales by Registered Ultimate	P	eriod of c	laim	YYYYMI YYYYM	
7	Sales by Registered Ultimate Vendors of Undyed Diesel Fue	el R	eriod of c egistratic umber			
7	• 0	el R	egistratio			
a	Vendors of Undyed Diesel Fue Use by a state or local government	el R N	egistrationumber Rate \$.243	on	YYYYM Amount of	MDD CRN 360
•	Vendors of Undyed Diesel Fue	el R N	egistrationumber Rate \$.243	on	YYYYM Amount of	MDD CRN
a b	Use by a state or local government Use in certain intercity and local Sales by Registered Ultimate Vendors of Undyed Kerosene	ent l buses	egistration umber Rate \$.243 .17	on Gallons - - claim	YYYYM Amount of	CRN 360 350 MDD-
a	Use by a state or local government Use in certain intercity and local Sales by Registered Ultimate	el R N ent l buses Pe	egistrationumber Rate \$.243 .17	on Gallons - - claim	Amount of claim YYYYM YYYYM YYYYM	CRN 360 350 MDD-
a b	Use by a state or local government Use in certain intercity and local Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use	el R N ent l buses Pe	egistration Rate \$.243 .17 eriod of contents egistration	on Gallons - - claim	Amount of claim	CRN 360 350 MDD-
a b	Use by a state or local government Use in certain intercity and local Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Usin Aviation) Use by a state or local government.	ent l buses Pe	Rate \$.243 .17 eriod of complete comple	on Gallons - - claim	Amount of claim YYYYM YYYYM YYYYM Amount of	CRN 360 350 MDD- MDD- MDD CRN 346
a b —	Use by a state or local government Use in certain intercity and local Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Usin Aviation)	ent l buses Pee R N	egistration Rate \$.243 .17 eriod of complete complete Rate \$.243 .243	on Gallons - - claim	Amount of claim YYYYM YYYYM YYYYM Amount of	CRN 360 350 MDD- MDD- MDD- CRN

Sales by Registered Ultimate 9 Vendors of Kerosene For Use in Aviation

Registration Number

		Type of use	Rate	Gallons	Amount of claim	CRN
a	Use in commercial aviation (other than foreign trade) taxed at \$.219		\$.175			355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244		.200			417
c	Nonexempt use in noncommercial aviation		.025			418
d	Other nontaxable uses taxed at \$.244		.243			346
e	Other nontaxable uses taxed at \$.219		.218			369
f	LUST tax on aviation fuels used in foreign trade		.001			433

10	Sales by Registered Ultimate Vendors of Gasoline	Registration Number			
		Rate	Gallons	Amount of claim	CRN
a	Use by a nonprofit educational organization	\$.183			362
b	Use by a state or local government	.183			362

11	Sales by Registered Ultimate Vendors of Aviation Gasoline	Registrati Number	on		
		Rate	Gallons	Amount of claim	CRN
a	Use by a nonprofit educational organization	\$.193			324
b	Use by a state or local government	.193			324

		Period of claim		YYYYMMDD- YYYYMMDD	
12	Alcohol Fuel Mixture Credit	Registratio Number	n		
		Rate	Gal. of Alcohol	Amount of claim	CRN
a	Alcohol fuel mixtures containing ethanol	\$.45			393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)	.60	-		394

13	Biodiesel or Renewable Diesel	Period of claim		YYYYMMDD- YYYYMMDD	
13	Mixture Credit	Registratio	n		
		Number			
		Rate	Gal. of Biodiesel or Renewable Diesel	Amount of claim	CRN
a	Biodiesel (other than agri-biodiesel) mixtures	\$1.00			388
b	Agri-biodiesel mixtures	1.00			390
c	Renewable diesel mixtures	1.00			307

14	Alternative Fuel Credit and Registration Alternative Fuel Mixture Credit Number		on		
		Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
a	Liquefied petroleum gas (LPG)	\$.50			426
b	"P Series" fuels	.50			427
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50			428
d	Liquefied hydrogen	.50			429
e	Any liquid fuel derived from coal (including peat) through the Fischer Tropsch process	50			430
f	Liquid fuel derived from biomass	.50			431
g	Liquefied natural gas (LNG)	.50			432
h	Liquified gas derived from biomass	.50			436
i	Compressed gas derived from biomass (GGE = 121 cu.ft.)	.50			437

14 Other claims

		Amount of claim	CRN
a	Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)		366
b	Exported dyed diesel fuel (see Caution above line 1 on page 4)		415
c	Exported dyed kerosene (see Caution above line 1 on page 4)		416
d	Diesel-water fuel emulsion (see instructions)		
e	Registered credit card issuers		
	Number of Tires		
f	Taxable tires other that biasply or super single tires		396
g	Taxable tires, biasply or super single tires designed for steering		304
h	Taxable tires, super single tires designed for steering		305
i			
j k			

Amount of claim CRN

Total claims. Add all amounts on lines 1–15. Enter the result here and on page 2, Part III, line 4 of Form 720.

Form 6627

Form 6627 Test #3	Environmental Taxes	TY 2010
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Name:	WCSN Cooperative & Sub		
Taxpayer identification number:		111000000	
Number, street, and room:		4567 Hickory Lane	
City or town, State, Zip code:		La Vergne TN 37086	

Form 6627 - Part I Tax on Petroleum

		(a) Barrels	(b) Rate	(c) Tax
1	Crude oil received at a U.S. refinery	7868607		
2	Crude oil taxed before receipt at refinery			
3	Taxable crude oil. Subtract line 2 from line 1. Multiply column (a) by column (b) and enter the amount of tax in column (c)	7868607	\$.08 bbl.	629488.56
4	Crude oil used in or exported from the U.S. before the tax was imposed. Multiply column (a) by column (b) and enter the amount of tax in column (c)		\$.08 bbl.	
5	Total domestic petroleum oil spill tax. Add lines 3 and 4, column (c). Enter the total here and on Form 720 on the line for IRS No. 18			629488.56
6	Imported petroleum products oil spill tax. Enter the number of barrels imported in column (a). Multiply column (a) by column (b) and enter the amount of tax in column (c). Also enter the amount on Form 720 on the line for IRS No. 21	10156463	\$.08 bbl.	812517.04

Form 6627 - Part II Tax on Ozone-Depleting Chemicals (ODCs), IRS No. 98

Elections. If you elect to report the tax on post-1989 ODCs at the time you sell or use a mixture containing such chemicals instead of when you make the mixture, check this box (the 1990 election)

 \boxtimes

If you elect to report the tax on post-1990 ODCs at the time you sell or use a mixture containing such chemicals instead of when you make the mixture, check this box (the 1991 election)

(a) ODC	(b) Number of pounds	(c) Tax per pound (see Part II instructions)	(d) Tax (multiply column (b) by column (c))
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1

2

3

	(a) ODC	(b) Number o pounds	of (c) Ta pound (s II instru	see Part	(d) Tax (multiply column (b) by column (c))
4	Total ozone-deplet (d), include amoun here and on Form	ts from any a	additional sh	eets. Enter the		
Fo	rm 6627 - Part III	- ODC Tax	c on Impo	rted Produ	cts, IRS I	No. 19
	ction. If you elect to not the products inste	-	-	-	•	
	(a) Imported product and the applicable ODC	(b) Number of products	(c) ODC weight of product	(d) Tax per pound	(e) Entry value	(f) Tax (see Part III instructions)
1 2 3 4	Total ODC tax on in include amounts fro on Form 720 on the	m any additi	onal sheets. l			
Fo	rm 6627 - Part IV	- Tax on I	Floor Stoc	ks of ODC	s, IRS No	. 20
1	(a) ODC	` '	mber of ınds	(c) Tax per pound (see Part IV instructions	(a) 1 col	Cax (multiply umn (b) by olumn (c))
2 3	Total floor stocks tax. Add all amounts in column (d),					